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**IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH**  
**CENTRAL DIVISION**

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**UNITED STATES OF AMERICA,**

**Petitioner,**

**vs.**

**LORENZO SPENCER,**

**Respondent.**

**ORDER ADOPTING REPORT AND  
RECOMMENDATION**

**Case No. 2:07CV826 DAK**

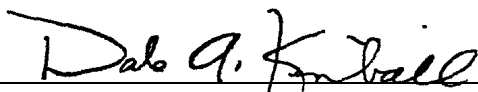
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On January 30, 2008, the Magistrate Judge issued a Report and Recommendation in this case. Respondent has not objected, and the time for doing so has passed.

Accordingly, IT IS HEREBY ORDERED that the Report and Recommendation is AFFIRMED and ADOPTED. The court finds that Respondent has failed to show cause why he should not be compelled to comply with the IRS Summons. Mr. Spencer must provide the information required by the Summons to his legal counsel's office by no later than 45 days from the date of this Order.

DATED this 21<sup>st</sup> day of February, 2008.

BY THE COURT:

  
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DALE A. KIMBALL  
United States District Judge